

HOUSING REVENUE ACCOUNT 2016/17
STATUTORY HRA OPERATING ACCOUNT
SUMMARY

2015/16 Actual £		2016/17 Original £	2016/17 Revised £	2016/17 Actual £
	<u>INCOME</u>			
(38,226,463)	Rent of Dwellings	(37,026,630)	(37,000,000)	(36,988,029)
(589,717)	Charges for Services & Facilities	(568,890)	(477,960)	(463,181)
(770,871)	Non-Dwelling Rents	(775,680)	(747,960)	(741,093)
(522,582)	Contributions towards Expenditure	(548,630)	(548,180)	(499,705)
(40,109,633)	Total Income	(38,919,830)	(38,774,100)	(38,692,008)
	<u>EXPENDITURE</u>			
5,475,467	Supervision and Management -General	6,156,930	5,964,870	5,671,894
2,440,763	Supervision and Management -Special	2,060,370	2,194,650	2,064,405
485,615	Rent, rates, taxes and other charges	402,660	479,490	485,606
8,943,157	Repairs and Maintenance	9,191,000	9,263,000	8,814,785
7,267,508	Depreciation, Impairment & Revaluation of Fixed Assets	7,483,000	7,577,000	7,578,835
57,121	Debt Management Expenses	51,970	47,600	49,287
295,000	Increase in Bad Debts Provision	900,000	300,000	300,000
24,964,631	Total Expenditure	26,245,930	25,826,610	24,964,812
(15,145,002)	NET COST OF SERVICES per Authority income & Expenditure Account	(12,673,900)	(12,947,490)	(13,727,196)
24,420	HRA share of Corporate & Democratic Core	25,950	29,530	29,470
(15,120,582)	NET COST OF HRA SERVICES	(12,647,950)	(12,917,960)	(13,697,726)
5,223,145	HRA share of interest payable, premiums & discounts	5,079,180	5,066,830	5,066,897
(172,973)	Interest and Investment Income	(146,920)	(200,400)	(222,913)
0	Share of DLO/DSO surplus	(200,000)	0	(168,775)
(10,070,410)	(SURPLUS)/DEFICIT IN YEAR on HRA Income & Expenditure	(7,915,690)	(8,051,530)	(9,022,517)
	STATEMENT of MOVEMENT on the HRA BALANCE			
	Increase/(decrease) in HRA balance comprising:			
(10,070,410)	Surplus or deficit on HRA Income & Expenditure Account	(7,915,690)	(8,051,530)	(9,022,517)
3,097,403	Capital Expenditure funded from HRA	10,125,160	1,120,060	0
(21,226)	Transfer to/(from) Reserves	0	0	(238)
2,077,228	Provision for Debt Repayment	2,046,070	2,046,070	2,046,070
2,472,560	Transfer to/(from) Major Repairs Reserve	2,566,000	2,472,000	2,470,164
(2,444,445)	(Increase)/decrease in HRA balance for the Year	6,821,540	(2,413,400)	(4,506,521)
(18,026,241)	HRA Balance Bfwd 1st April	(16,444,741)	(20,470,686)	(20,470,686)
0	Growth from Working Balance	0	0	0
(20,470,686)	HRA Balance Cfwd at 31st March	(9,623,201)	(22,884,086)	(24,977,207)

HOUSING REVENUE ACCOUNT 2016/17
SUPERVISION AND MANAGEMENT EXPENSES

Annexe 1a

2015/16 Actual £		2016/17 Original £	2016/17 Revised £	2016/17 Actual £
<u>HOUSING SUPERVISION AND MANAGEMENT</u>				
<u>GENERAL EXPENSES</u>				
<u>Community Housing Department - Cost Centres 0600 to 0604, 0608/9, 0614/5,0622 & 0960</u>				
2,878,473	Employee Expenses	2,847,570	2,725,850	2,711,445
567,440	Premises Related Expenses	582,970	572,670	461,846
36,977	Transport Related Expenses	40,600	38,100	35,524
391,240	Supplies and Services	494,750	664,410	609,958
107,794	Agency and Contracted Services	109,000	108,740	107,920
(193,146)	Controllable Income	(176,700)	(179,500)	(177,235)
3,788,778	Net Controllable	3,898,190	3,930,270	3,749,458
2,258,342	Central and Departmental Support	2,917,400	2,690,260	2,573,358
(571,653)	Recharge Income	(658,660)	(655,660)	(650,922)
5,475,467	NET	6,156,930	5,964,870	5,671,894
<u>Rent Collection - Cost Centre 0414</u>				
19,460	Employee Expenses	20,090	20,090	20,090
0	Transport Related Expenses	0	0	0
41,405	Supplies and Services	49,000	41,000	37,630
478,654	Agency and Contracted Services	419,780	485,610	485,708
(123,355)	Controllable Income	(92,600)	(125,010)	(123,983)
416,164	Net Controllable	396,270	421,690	419,445
241,959	Central and Departmental Support	249,140	254,400	253,229
(658,123)	Recharge Income	(645,410)	(676,090)	(672,674)
0	NET	0	0	0
5,475,467	TOTAL - GENERAL EXPENSES	6,156,930	5,964,870	5,671,894

HOUSING REVENUE ACCOUNT 2016/17
SUPERVISION AND MANAGEMENT EXPENSES (CONT'D)

2015/16 Actual £		2016/17 Original £	2016/17 Revised £	2016/17 Actual £
<u>HOUSING SUPERVISION AND MANAGEMENT</u>				
<u>SPECIAL EXPENSES</u>				
<u>Careline & Response - Cost Centres 0619/0620/0621/0631/0633/0634/0635</u>				
1,220,262	Employee Expenses	879,610	937,790	965,969
45,821	Premises Related Expenses	47,840	48,170	33,970
47,523	Transport Related Expenses	30,660	26,030	23,907
155,502	Supplies and Services	198,460	198,010	156,355
5,034	Agency and Contracted Services	24,990	32,990	32,987
(381,131)	Controllable Income	(516,840)	(567,560)	(528,195)
1,093,011	Net Controllable	664,720	675,430	684,993
54,792	Central & Departmental Support	55,940	52,960	53,743
0	Recharge Income	0	0	0
1,147,803	NET	720,660	728,390	738,736
<u>District/Group Heating Schemes - Cost Centres 0190, 0640-0643/0654-0659/0664-0669</u>				
152,260	Premises Related Expenses	130,160	117,080	89,743
17,924	Supplies and Services	2,280	32,070	29,247
(63,433)	Controllable Income	0	0	0
106,751	Net Controllable	132,440	149,150	118,990
5,241	Central & Departmental Support	5,340	5,850	5,727
(5,241)	Recharge Income	(5,340)	(5,850)	(5,727)
106,751	NET	132,440	149,150	118,990
<u>Maintenance of Grass Areas - Cost Centres 0605 & 0646</u>				
470,511	Premises Related Expenses	474,380	476,550	427,676
45,410	Agency and Contracted Services	45,530	45,530	45,530
36,597	Central & Departmental Support	37,230	33,980	33,017
(23,571)	Controllable Income	(25,840)	(10,940)	(19,489)
528,947	NET	531,300	545,120	486,734
<u>Common Rooms and Areas - Cost Centre 0650</u>				
47,464	Premises Related Expenses	38,760	37,210	19,899
0	Supplies and Services	500	500	0
5,132	Agency and Contracted Services	5,090	5,730	5,737
(1,552)	Controllable Income	(2,200)	(4,500)	(2,541)
51,044	NET	42,150	38,940	23,095
<u>Homelessness - Cost Centre 0660</u>				
173,223	Employee Expenses	187,130	182,950	180,362
0	Premises Related Expenses	0	0	0
974	Transport Related Expenses	850	850	707
88,191	Supplies and Services	97,600	98,600	35,929
11,555	Agency and Contracted Services	11,540	11,740	10,739
0	Transfer Payments	300	0	0
(54,190)	Controllable Income	(61,620)	(56,470)	(37,539)
219,753	Net Controllable	235,800	237,670	190,198
54,329	Central & Departmental Support	61,830	61,550	61,687
274,082	NET	297,630	299,220	251,885
<u>Other Community Services - Cost Centres 0670/0671/0675</u>				
149,317	Employee Expenses	190,670	185,510	191,595
158,257	Premises Related Expenses	112,420	217,420	219,765
25,220	Transport Related Expenses	30,090	28,040	26,348
1,536	Supplies and Services	3,470	3,240	1,734

(6,294)	Controllable Income	(4,750)	(6,350)	(645)
328,036	Net Controllable	331,900	427,860	438,797
4,100	Central & Departmental Support	4,290	5,970	6,168
332,136	NET	336,190	433,830	444,965
2,440,763	TOTAL - SPECIAL EXPENSES	2,060,370	2,194,650	2,064,405

HOUSING REVENUE ACCOUNT 2015/16

GENERAL FUND CONTRIBUTIONS

Cost Centres Detail 0371/0372/0373/0374/0375/0376/Summary 0695

2015/16 Actual £		2016/17 Original £	2016/17 Revised £	2016/17 Actual £
(274,082)	Homelessness	(297,630)	(299,220)	(251,885)
(168,150)	Maintenance of Grassed Areas	(168,350)	(168,580)	(167,460)
(8,000)	Social Services - Communal Area Use	(8,000)	(8,000)	(8,000)
(8,000)	Community Rooms-General Fund Use	(8,000)	(10,000)	(10,000)
(51,530)	Private Sector Initiatives	(53,700)	(49,430)	(49,410)
(12,820)	Careline Charge	(12,950)	(12,950)	(12,950)
(522,582)	NET	(548,630)	(548,180)	(499,705)

HOUSING REVENUE ACCOUNT ACTUALS 2016/17
STATUTORY HRA OPERATING ACCOUNT
SUMMARY SUBJECTIVE ANALYSIS

	Original £	2016/17 Revised £	Actual £
<u>EXPENDITURE</u>			
Employee Expenses	4,125,070	4,052,190	4,069,461
Premises Expenses	10,980,190	11,211,590	10,553,291
Transport Expenses	102,200	93,020	86,486
Supplies and Services	846,060	1,037,830	870,853
Agency Services	615,930	690,340	688,621
Transfer Payments	300	0	0
Bad Debts Provision	900,000	300,000	300,000
Central and Departmental Support	3,357,120	3,134,500	3,016,399
Capital Financing Costs	17,226,220	17,209,500	17,211,253
Direct Revenue Financing	10,125,160	1,120,060	0
	48,278,250	38,849,030	36,796,364
<u>INCOME</u>			
Supporting People Grant	(353,480)	(302,550)	(302,460)
Rent	(37,026,630)	(37,000,000)	(36,988,029)
Fees and Charges etc.	(1,871,640)	(1,873,700)	(1,791,442)
Recharges	(1,309,410)	(1,337,600)	(1,329,323)
Interest	(146,920)	(200,400)	(222,913)
Contribution to/from Reserves	0	0	(238)
General Fund Contribution	(548,630)	(548,180)	(499,705)
Transfer from OSD	(200,000)	0	(168,775)
	(41,456,710)	(41,262,430)	(41,302,885)
	6,821,540	(2,413,400)	(4,506,521)

Annexe 3

Programme Area / Service	Reason	Over/(Under) Spent £'000	Carry Fwd Requests £'000
Rent of Dwellings	Rent Income slightly less than estimated	12	
Charges for Services & Facilities	Service Charge and other income lower than forecast	82	
Non-dwelling rents etc	Income from rent of land and shops lower than forecast	7	
DLO Surplus	Higher than anticipated	(169)	
General Fund Contributions	Mainly due to reduction in Homelessness bed & breakfast costs	48	
INCOME		(20)	0
	Employers Superannuation costs higher than forecast (offset by pension adjustment included in CAC below)	126	
	Vacant posts	(53)	
	Redundancy costs of Careline staff	7	
	Underspend on Careline equipment costs	(14)	14
	Underspend on previously approved growth on IT	(33)	33
	Underspend on IT budget	(13)	13
	Underspend on approved growth for training for Contract Management Team.	(10)	10
	Production of Tenant Handbook delayed.	(35)	35
	Temporary Data Administrative Officers not appointed as new IT system not acquired	(53)	
Supervision & Management - General and Special	Underspend on Estate Improvement budget due to delays in design and approval process.	(80)	80
	Underspend on maintenance of garden areas	(47)	
	Premises costs less than forecast on sheltered schemes and common rooms	(59)	
	Reduction in CAC charges to offset increased superannuation charge above (£126k) offset by other increases (£8k)	(118)	
	No spend on approved growth for new It for mobile working for Asset Management Officers	(10)	10
	Reduction in Homelessness costs - mainly bed & breakfast	(47)	
	Saving on Winter maintenance costs due to mild weather	(12)	
	Underspend on waste clearance by Neighbourhoods Team	(25)	
	Underspend on Transport	(7)	
	Underspend on Transfer Incentive Scheme	(20)	
Rent, Rates, Taxes	NNDR costs higher than anticipated	6	
	Mainly due to underspend on planned works	(376)	
Repairs and Maintenance	Provision of a covered area for disabled persons scooter storage due to delays in the planning process	(72)	72
Direct Revenue Financing	Reduced financing resulting from an under-spend of the capital programme.	(1,120)	
Interest Received	More income than anticipated due to higher balance.	(23)	

Other Minor Variances	Net of all other variances (mainly supplies & services)	15	
EXPENDITURE		(2,073)	267
GRAND TOTAL		(2,093)	267

HOUSING REVENUE ACCOUNT 2016/17 CARRY FORWARD REQUESTS					
Programme Area/Service	Budget Head	Reason	Amount (£)		C-fwd Request (£)
Community Housing	Employee Expenses	Approved Growth for training for Contract Management Team (new CDM regs, managing asbestos, IOSH and or NEBOSH).	Revised Actual Balance	10,460 360 10,100	10,100
Community Housing	Information Technology	Unused Balance of previously Approved Growth for IT (Keystone).	Revised Actual Balance	42,740 9,500 33,240	33,240
Community Housing	Information Technology	Underspend on IT budget - Northgate Leaseholder Module	Revised Actual Balance	15,400 3,000 12,400	12,400
Community Housing	Supplies & Services	Production of Tenant Handbook delayed.	Revised Actual Balance	35,000 - 35,000	35,000
Community Housing	Supplies & Services	Underspend on Estate Improvement work due to delays in design and approval process.	Revised Actual Balance	169,220 89,320 79,900	79,900
Community Housing	Supplies & Services	Balance of previously approved Careline Equipment costs	Revised Actual Balance	31,380 17,240 14,140	14,140
Community Housing	Supplies & Services	Approved Growth for the provision of new IT for mobile working for Asset Management Officers	Revised Actual Balance	10,000 - 10,000	10,000
Repairs and Maintenance	Supplies & Services	The provision of a covered area for disabled persons scooter storage.	Revised Actual Balance	72,000 - 72,000	72,000
		TOTAL CARRY FORWARD REQUESTS FOR APPROVAL.			266,780

Description	Out-turn 2016/17	2016/17 Budget	Overspend	Underspend	Carry Over 2017/18	Comments/Reasons for Major Over/Underspends
			Against 2016/17 Bud	Against 2016/17 Bud		
Communal Lighting Replacement	8,318.76	25,000.00		16,681.24	0.00	
Fire Risk Works/Bin Stores	100,339.73	170,000.00		69,660.27	69,660.00	Carry forward required to meet costs of bin store works held back
Fire Risk Assessments	14,000.00	14,000.00		0.00	0.00	
External Wall Insulation/PRC/Windows	2,692,772.29	2,623,418.00	69,354.29		0.00	Overspend due to work being brought forward from 2017/18
Structural Works	208,325.43	350,000.00		141,674.57	141,670.00	Carry forward for balconies at Holme Hall & underpinning work not done
Adaptations	826,313.12	810,000.00	16,313.12		0.00	
Central Heating Replacement	1,764,310.39	1,775,000.00		10,689.61	0.00	
4G Filters & Door Entry Cameras	20,603.97	25,000.00		4,396.03	0.00	
Door Renewals	98,180.89	100,000.00		1,819.11	0.00	
Common Room Refurbishment	12,037.70	70,000.00		57,962.30	57,960.00	Budget carry forward to cover costs in 2017/18
Communal Room Conversion	1,972.89	0.00	1,972.89		0.00	
Communal Door/Door Entry System Replacement	98,198.13	120,000.00		21,801.87	21,800.00	Carry forward for extra works identified
Kitchens & Bathrooms	653,190.34	618,550.00	34,640.34		0.00	Overspend due to work being brought forward from 2017/18
Hanging Tiles	235,765.74	225,140.00	10,625.74		0.00	Increased scaffolding costs
Sheltered Refurbishment	35,633.18	24,270.00	11,363.18		0.00	
Rewiring incl CO retro programme	458,775.39	500,000.00		41,224.61	0.00	
Roof Renewal	3,357,180.33	3,344,800.00	12,380.33		0.00	Increased asbestos removal & scaffolding costs
RTB Social Mobility Scheme	0.00	40,000.00		40,000.00	20,000.00	Carry Forward to fund possible purchase in 17/18 or return to Working Balance at end of 17/18 if unspent
DPC/Damp Works	269,142.58	300,000.00		30,857.42	0.00	
Neighbourhood Action Plan - Barrow Hill	72,509.19	60,000.00	12,509.19		0.00	
Sheltered Scheme - Parkside	194,365.85	50,000.00	144,365.85		0.00	Overspend due to fixtures & fittings for tenants not included in original budget and additional work to increased roof spec
Stairlift Replacement	8,985.78	10,000.00		1,014.22	0.00	
Smoke Detector Replacement	10,670.11	90,000.00		79,329.89	79,330.00	Programme delayed due to capacity issues with contractor
Footpath - Proactive Maintenance	84,800.65	85,000.00		199.35	0.00	
Asbestos Removal Works	1,039.17	50,000.00		48,960.83	0.00	
Asbestos Management Surveys	198,551.79	187,740.00	10,811.79		0.00	
Asbestos Refurb & Demolition Surveys	207,643.61	189,500.00	18,143.61		0.00	
Newland Dale Footpath	41,180.27	50,000.00		8,819.73	0.00	
Sheltered Scheme Demolition - Heaton Court	129,211.75	170,000.00		40,788.25	40,790.00	Due for completion April/May 2017 so carry forward required to cover costs in 2017/18
Spital Cemetery Lodge Water Pipes	10,775.09	13,500.00		2,724.91	0.00	
Estate Environmental/Garage Site Improvements	238,394.06	500,000.00		261,605.94	230,000.00	Delayed start - carry forward into 2017/18 to cover costs
Demolition of Former Carline Offices	47,668.72	55,000.00		7,331.28	7,330.00	Due for completion in April 2017 so carry forward required to cover costs in 2017/18
Internal Soil Stocks	88,584.00	100,000.00		11,416.00	0.00	
Fire Safety Sprinkler Systems	55,838.87	65,000.00		9,161.13	0.00	
Demolitions at Westwood Avenue	87,775.88	108,140.00		20,364.12	20,360.00	Due for completion in 2017/18 so carryforward required
SKY+ Conversion	6,192.87	5,000.00	1,192.87		0.00	
HRA Property Acquisitions	227,413.00	365,000.00		137,587.00	137,590.00	Planned property acquisition delayed therefore carry forward required
Coniston Road Land Drainage Scheme	0.00	40,000.00		40,000.00	40,000.00	Due for completion in early 2017/18 so carry forward required
Decants Duwelle Court	0.00	120,000.00		120,000.00	120,000.00	Scheme delayed - carry budget forward
Demolitions at Chiswick & Ealing Courts	18,271.67	141,000.00		122,728.33	122,730.00	Due for completion December 2017 so carry forward required to cover costs in 2017/18
Rufford Close New Build	15,906.90	20,000.00		4,093.10	0.00	
Manor Drive New Build	25,098.31	25,000.00	98.31		0.00	
Sheltered Scheme Electrical Testing	0.00	20,000.00		20,000.00	0.00	
Stock Condition Survey	72,000.00	100,000.00		28,000.00	0.00	Costs are lower than anticipated resulting in a saving to the HRA
West View Terrace Boundary Treatment	126,930.07	150,000.00		23,069.93	0.00	Costs are lower than anticipated resulting in a saving to the HRA
Refurb 11/13/15 King Street North	56,057.09	90,000.00		33,942.91	0.00	Underspend due to roofing, windows etc coded direct to other budgets
Total All Schemes	12,880,925.56	13,995,058.00	343,771.51	1,457,903.95	1,109,220.00	

Net Position - (UNDER)/OVER-SPEND (1,114,132.44)